

EXHIBIT 21

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FAX:

EDUARDO RODRIGUEZ

GENERAL MOTORS COMMODITY VALIDATION SIGN-OFF

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Buyer's concurrence on the Seller's completion of validation shall not limit, impair, or otherwise modify Buyer's right to assert any legal or equitable remedy, or relieve Seller of its responsibility to provide conforming goods.

Part Name*	GMX 357 Delta Ignition Switch	Part Number*	10392423	Suffix/	Release Level*	001
Shown on Drawing No.*	10392423 / 22673957	Engineering Design Record Change Level*	N/A	Dated*	27AP04	
Procuring Division*	NAO	Application/Program*	GMX 357	Purchase Order No.*		
GM Lead Engineer*	Ray DeGiorgio	GM Validation Engineer*				

SUPPLIER MANUFACTURING INFORMATION

Supplier Name*	Delphi Mechatronic	DUNS Number*	812502961
Street Address*			

REASON FOR SUBMISSION*

Initial Submission Resubmission due to Engineering Change(s) Resubmission to correct problems in initial submission

COMMODITY VALIDATION SIGN-OFF REQUIREMENTS*

Specified by Procuring Division in SOR or in separate written request. Page 2 lists more information about the required documentation.

1. The Supplier has submitted the required proof of validation completion as specified in SOR Appendix G, Section 4 (i.e., GP-11 ADV or executive letter certifying that commodity is validated).
2. All issues that are the responsibility of the Supplier have been classified as "closed" and the resolution of each issue has been confirmed by successful validation. This includes those issues that were identified during development, design validation, or product validation, whether those issues are tracked by GM or by the Supplier.
3. All Corrective Action Plans (CAP) that are the responsibility of the Supplier have been classified as "closed."
4. The information in the Supplier's issue tracking system has been updated and is consistent with the final resolution of all supplier issues and CAPs.
5. The Supplier has completed its final ADV P&R (GM 1829-2) summarizing ADV execution status.
6. Supplier's ADV Plan(s) and all specified ADV activities have been completed, including activities required to resolve issues identified during development and validation.
7. Supplier has obtained GM approval of the detailed validation results for those requirements for which GM approval was specified in the "Other Validation Requirements" column of the Final VCRI.
8. Supplier evaluation reports have been completed for all regulatory requirements for which the Supplier conducted ADV activities to confirm compliance of the commodity.
9. Supplier evaluation reports have been completed for those non-regulatory requirements or procedures that were identified in SOR Appendix G, in the Final VCRI, or in writing by the program.
10. The Supplier has submitted the commodity models, etc. required for the Virtual Archive.

11. Other: _____

12. Other: _____

Yes	X	No	
Yes		No	Not required by SOR
Yes		No	Not required by SOR
Yes		No	Not required by SOR
Yes		No	Not required by SOR

Explanation of "NO" answer or comment here: _____

Note that during cycling, 1 amp was applied on the Delta Ignition Sw. This validation was submitted with New PCB correct timings adjusts as Customer required, also New detent plunger (Catera spring/Plunger) was implemented to increase torque force in the switch.

Supplier Name (please print)* Eduardo Rodriguez Title* Present Product Eng Phone No.*
 Supplier Authorized Signature* Dated: 4/24/06

GM DECISION: Rejected (see comments below) Re-submit (see comments below) Sign-Off Complete

GM Name (please print) Ray DeGiorgio Phone No.
 GM Authorized Signature Code: C254 Dated: APRIL 26, 2006
 Comment:

* Asterisk (*) denotes required field/information.